## SCHEDULE 1

## COMPANIES ACT INDIVIDUAL ACCOUNTS: COMPANIES WHICH ARE NOT BANKING OR INSURANCE COMPANIES

## PART 3 NOTES TO THE ACCOUNTS

Information supplementing the profit and loss account

## **Dormant companies acting as agents**

71. Where the directors of a company take advantage of the exemption conferred by section 480 of the 2006 Act (dormant companies: exemption from audit), and the company has during the financial year in question acted as an agent for any person, the fact that it has so acted must be stated.